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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/091,140	03/06/2002	Robert S. Block	033386-001	5151

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EXAMINER

MCCLELLAN, JAMES S

ART UNIT PAPER NUMBER

3627

DATE MAILED: 05/06/2003

Please find below and/or attached an Office communication concerning this application or proceeding.

Office Action Summary

Application No.

10/091,140

Applicant(s)

BLOCK ET AL.

Examiner

James S McClellan

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-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If the period for reply specified above is less than thirty (30) days, a reply within the statutory minimum of thirty (30) days will be considered timely.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133).
- Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☒ Responsive to communication(s) filed on 06 March 2002.
- 2a) ☐ This action is FINAL. 2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) ☒ Claim(s) 1-11 is/are pending in the application.
- 4a) Of the above claim(s) _____ is/are withdrawn from consideration.
- 5) ☐ Claim(s) _____ is/are allowed.
- 6) ☒ Claim(s) 1-11 is/are rejected.
- 7) ☐ Claim(s) _____ is/are objected to.
- 8) ☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☒ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on _____ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.
- Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
- 11) ☐ The proposed drawing correction filed on _____ is: a) ☐ approved b) ☐ disapproved by the Examiner.
- If approved, corrected drawings are required in reply to this Office action.
- 12) ☐ The oath or declaration is objected to by the Examiner.

Priority under 35 U.S.C. §§ 119 and 120

- 13) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some * c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
2. ☐ Certified copies of the priority documents have been received in Application No. _____.
3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).
- * See the attached detailed Office action for a list of the certified copies not received.
- 14) ☐ Acknowledgment is made of a claim for domestic priority under 35 U.S.C. § 119(e) (to a provisional application).
- a) ☐ The translation of the foreign language provisional application has been received.
- 15) ☐ Acknowledgment is made of a claim for domestic priority under 35 U.S.C. §§ 120 and/or 121.

Attachment(s)

- 1) ☒ Notice of References Cited (PTO-892)
- 2) ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)
- 3) ☒ Information Disclosure Statement(s) (PTO-1449) Paper No(s) 5.
- 4) ☐ Interview Summary (PTO-413) Paper No(s). _____.
- 5) ☐ Notice of Informal Patent Application (PTO-152)
- 6) ☐ Other: _____.

DETAILED ACTION

Specification

1. The disclosure is objected to because of the following informalities:
 - the specification is missing section headings (Brief Description of the Drawings and Detailed Description of the Invention);
 - on page 6, line 1, it is unclear what is meant by “XÅáXÅ?ih#ash”; and
 - the specification is missing a Brief Description of the Drawings, see MPEP 608.01 (f).

Appropriate correction is required.

Claim Rejections - 35 USC § 112

2. The following is a quotation of the second paragraph of 35 U.S.C. 112:

The specification shall conclude with one or more claims particularly pointing out and distinctly claiming the subject matter which the applicant regards as his invention.

3. Claims 9-11 are rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

In regards to claim 9, it is unclear what is meant by a “standard ordering” of one of the sequences. It appears that combining multiple sequences would prevent “standard ordering” of one of the sequences. Clarification is required.

Claim Rejections - 35 USC § 101

4. 35 U.S.C. 101 reads as follows:

Whoever invents or discovers any new and useful process, machine, manufacture, or composition of matter, or any new and useful improvement thereof, may obtain a patent therefor, subject to the conditions and requirements of this title.

5. Claims 1-11 are rejected under 35 U.S.C. 101 because the claimed invention is directed to non-statutory subject matter.

The basis of this rejection is set forth in a two-prong test of:

- (1) whether the invention is within the technological arts; and
- (2) whether the invention produces a useful, concrete, and tangible result.

For a claimed invention to be statutory, the claimed invention must be within the technological arts. Mere ideas in the abstract (i.e. abstract idea, law of nature, natural phenomena) that do not apply, involve, use, or advance the technological arts fail to promote the “progress of science and the useful arts” (i.e., the physical sciences as opposed to social sciences, for example) and therefore are found to be non-statutory subject matter. For a process, the recited process must somehow apply, involve, use, or advance the technological arts.

In the present case, claim 1 fails to apply, involve, use or advance the technological arts. Claim 1 can be practiced manually by hand using paper and pencil. In order to overcome the 35 U.S.C. § 101 (technological results) rejection, the Examiner recommends adding a limitation to the body of the claim that specifies that the process is performed with the aid of computer.

In regards to claim 8, the claim fails to apply, involve, use or advance the technological arts. Claim 8 can be practiced manually by hand using paper and pencil. It is noted that data may be “displayed” on paper. In order to overcome the 35 U.S.C. § 101 (technological results)

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rejection, the Examiner recommends adding a limitation to the body of the claim that specifies that the process is performed with the aid of computer.

Claim Rejections - 35 USC § 102

6. The following is a quotation of the appropriate paragraphs of 35 U.S.C. 102 that form the basis for the rejections under this section made in this Office action:

A person shall be entitled to a patent unless –

(b) the invention was patented or described in a printed publication in this or a foreign country or in public use or on sale in this country, more than one year prior to the date of application for patent in the United States.

7. Claims 1-5 are rejected under 35 U.S.C. 102(b) as being anticipated by *Accounting Information Systems* (Wilkinson et al.).

In regards to independent **claim 1**, Wilkinson et al. discloses a method for organizing multiple accounts, comprising: assigning labels to each account including a name label (name of company, for example “Infoage”, see page 384, third full paragraph), an account nature label (major category, for example *asset*, see page 383, final paragraph) and an account type label (intermediate classification, for example *fixed asset*, see page 383, final paragraph); **[claim 2]** selecting the account nature label from an account nature label set comprising Assets (see page 383, final paragraph, *asset*), liabilities, revenues, expenses, owner’s equity, and cost of sales; **[claim 3]** selecting the account type label from an account type label set comprising Liquid Assets (inherent since *fixed assets* is given as an example on page 383, final paragraph), Accounts Receivables, Accounts Payable, Trade Revenues, Trade Expenses Operating Cash Flow, Financing Cash Flow, and Investing Cash Flow; **[claim 4]** assigning an account classification label to an account (see minor classification, for example *type of fixed assets*, see

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paragraph bridging pages 383-384); and **[claim 5]** selecting the account classification label from an account classification label set comprising Customer, Supplier, Rent, Utilities, and Commissions (see “commissions” on page 384, third full paragraph).

Claim Rejections - 35 USC § 103

8. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

9. Claims 6 and 7 are rejected under 35 U.S.C. 103(a) as being unpatentable over Wilkinson et al.

In regards to dependent **claims 6 and 7**, Wilkinson fails to expressly disclose a system that utilizes that fourth level of classification labeling (sub classification).

The Examiner takes Official Notice that it is old and well known in the art to use multiple levels of hierarchy to label accounts including a fourth level of hierarchy.

It would have been obvious to one of ordinary skill in the art at the time the invention was made to modify Wilkinson et al. with a fourth level of hierarchy for account labeling as is well known in the art, because utilizing additional levels of account labeling provides the account with a more detailed of the classification of the account.

10. Claims 8-11 are rejected under 35 U.S.C. 103(a) as being unpatentable over *Guide to Small Business Accounting Software* (Needle).

In regards to independent **claim 8**, Needle discloses a method for displaying financial data, comprising: aligning data sequences side-by-side (see page 1-4, paragraph under Financial Statements, “side-by-side” reporting, wherein the user may select column data from all available accounting sequences); organizing all elements in the sequences so that all corresponding elements in the sequences are aligned in the same row; **[claim 9]**, as best understood, organizing all the elements in each sequence in accordance with a standing ordering for one of the sequences (see third tab in Figure on page 1-4 that allows “sorting criteria”); **[claim 10]** the standard ordering is of the Ending Balance Sheet sequence (see Figure in the left column of page 1-4, wherein an available sequence is Balance “X” months back; and **[claim 11]** all the elements in each sequence in accordance with an ordering selected by a user (the reports are created by the user, see page 1-4, “Financial Statements”).

Needle discloses all the claimed elements as set forth above but fails to expressly disclose aligning a Beginning Balance Sheet sequence, a Balance Sheet Transfer and Adjustment sequence, an Income Statement sequence, a Cash Statement sequence, and an Ending Balance Statement Sheet sequence.

The examiner takes Official Notice that a Beginning Balance Sheet sequence, a Balance Sheet Transfer and Adjustment sequence, an Income Statement sequence, a Cash Statement sequence, and an Ending Balance Statement Sheet sequence are old and well known in the art.

It would have been obvious to one of ordinary skill in the art at the time the invention was made to modify Needle with sequences listed above as well known in the art, because allowing the user to create reports as needed using known sequences improves the usefulness and versatility of the software to provide the user with information that he/she finds most desirable .

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Conclusion

9. The prior art made of record and not relied upon is considered pertinent to Applicant's disclosure.

Sampson is cited of interest for disclosing a method of electronically performing bookkeeping.

Chancey et al. is cited of interest for disclosing electronically ordering financial data.

Yarnall et al. is cited of interest for disclosing a system for outputting reports of account information.

Nault is cited of interest for disclosing a financial statement module.

10. Any inquiry concerning this communication or earlier communications from the examiner should be directed to Jim McClellan whose telephone number is (703) 305-0212. The examiner can normally be reached on Monday-Friday from 9:30 to 6:00.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Robert Olszewski, can be reached at (703) 308-5183.

Any inquiry of a general nature or relating to the status of this application or proceeding should be directed to the receptionist whose telephone number is (703) 308-1113.

Any response to this action should be mailed to:

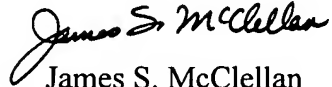
Commissioner of Patent and Trademarks
Washington D.C. 20231

or faxed to:

(703) 305-7687 (Official communications) or
(703) 746-3516 (Informal/Draft communications).

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Hand delivered responses should be brought to Crystal Park 5, 2451 Crystal Drive,
Arlington, VA, 7th floor receptionist.


James S. McClellan
Patent Examiner
A.U. 3627

jsm
April 30, 2003